

The ACCA logo is a red square with the letters 'ACCA' in white, bold, sans-serif font.

ADVANCED TAXATION – SINGAPORE  
(ATX-SGP)

# Syllabus and study guide

JUNE TO DECEMBER 2025

Designed to help with planning study and to  
provide detailed information on what could be  
assessed in any examination session



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## 1. Introduction to the syllabus

The aim of the syllabus is to apply relevant knowledge, skills and exercise professional judgement in providing relevant information and advice to individuals and businesses on the impact of the major taxes on financial decisions and situations.

This syllabus further develops the key aspects of taxation introduced in the compulsory Taxation syllabus within the Applied Skills module and extends the candidates' knowledge of the tax system, together with their ability to apply that knowledge to the issues commonly encountered by individuals and businesses; such that successful candidates should have the ability to interpret and analyse the information provided and communicate the outcomes in a manner appropriate to the intended audience.

The syllabus builds on the basic knowledge of core taxes from the earlier taxation paper and introduces candidates to tax incentives and stamp duty. As this is an optional paper, aimed at those requiring/desiring more than basic tax knowledge for their future professional lives, the syllabus also extends the knowledge of income tax and corporation tax to encompass further overseas aspects of taxation, the taxation of trusts and additional exemptions and reliefs.

Students at this level are expected to go beyond just the computational aspects of taxation. Whilst it remains important that they are able to display a thorough understanding of the calculative elements of the syllabus, this exam also seeks to develop their skills of analysis, interpretation and communication. Students are expected to be able to use established tax planning methods and consider current issues in taxation. Computations will often only be required in support of explanations or advice and not in isolation. However, purely calculative requirements may still feature as part of questions.

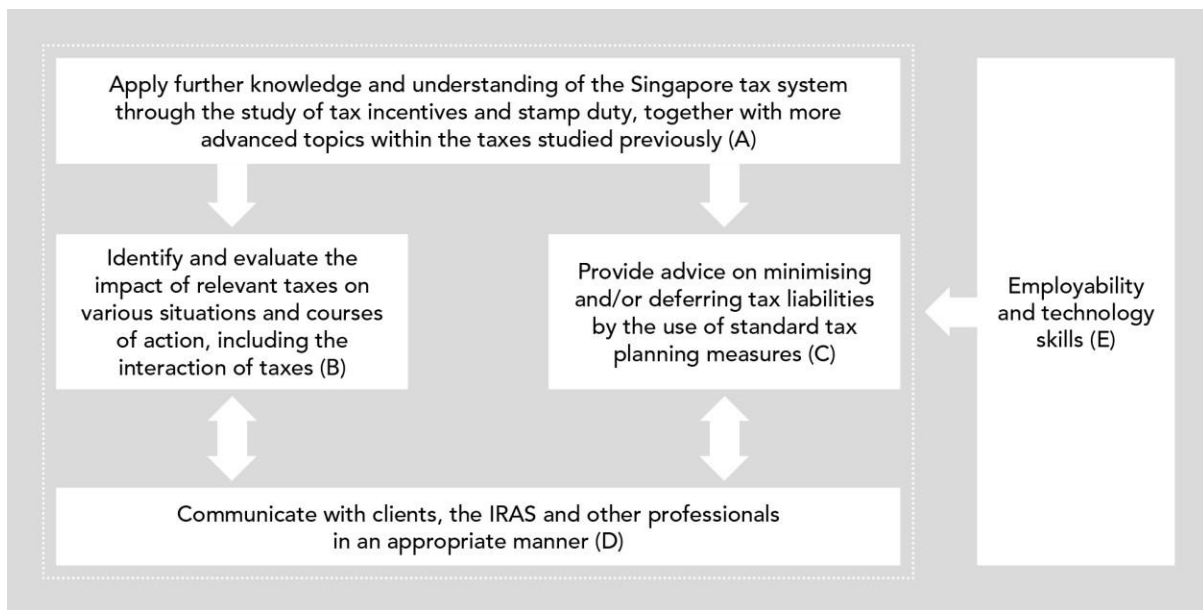
Section E of the syllabus contains outcomes relating to the demonstration of appropriate digital and employability skills in preparing for and taking the examination. This includes being able to access and open exhibits, requirements and response options from different sources and being able to use the relevant functionality and technology to prepare and present response options in a professional manner. These skills are specifically developed by practicing and preparing for the exam, using the learning support content for computer-based exams available via the practice platform and the ACCA website and will need to be demonstrated during the live exam.

## 2. Main capabilities

On successful completion of this exam, candidates should be able to:

- A Apply further knowledge and understanding of the Singapore tax system through the study of tax incentives and stamp duty, together with more advanced topics within the taxes studied previously.
- B Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes.
- C Provide advice on minimising and/or deferring tax liabilities by the use of standard tax planning measures.
- D Apply a range of professional skills in addressing requirements within the ATX-SGP examination in preparation for, or to support, current work experience
- E Demonstrate employability and technology skills.

### Relational diagram of the main capabilities



This diagram illustrates the flows and links between the main capabilities (sections) of the syllabus and should be used as an aid to planning teaching and learning in a structured way.

### 3. Intellectual levels

The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1:	Knowledge and comprehension
Level 2:	Application and analysis
Level 3:	Synthesis and evaluation

Very broadly, these intellectual levels relate to the three cognitive levels at which the Applied Knowledge, the Applied Skills and the Strategic Professional exams are assessed.

Each subject area in the detailed study guide included in this document is given a 1, 2, or 3 superscript, denoting intellectual level, marked at the end of each relevant learning outcome. This gives an indication of the intellectual depth at which an area could be assessed within the examination. However, while level 1 broadly equates with Applied Knowledge, level 2 equates to Applied Skills and level 3 to Strategic Professional, some lower-level skills can continue to be assessed as the student progresses through each level. This reflects that at each stage of study there will be a requirement to broaden, as well as deepen capabilities. It is also possible that occasionally some higher-level capabilities may be assessed at lower levels.

## 4. The syllabus

### A Knowledge and understanding of the Singapore tax system through the study of tax incentives and stamp duty together with more advanced topics within the taxes studied previously.

1. Income and income tax liabilities in situations involving further overseas aspects and in relation to trusts, and the application of additional exemptions and reliefs
2. Corporate income tax liabilities in situations involving further overseas and group aspects and in relation to special types of company, and the application of additional exemptions and reliefs
3. Tax incentives provided for under the Income Tax Act and Economic Expansion Incentives (Relief from Income Tax) Act
4. Stamp duty
5. Goods and services tax and tax administration

### B The impact of relevant taxes on various situations and courses of action, including the interaction of taxes

1. Taxes applicable to a given situation or course of action and their impact.
2. Alternative ways of achieving personal or business outcomes may lead to different tax consequences.
3. Taxation effects of the financial decisions made by businesses (corporate and unincorporated) and by individuals.
4. Tax advantages and/or disadvantages of alternative courses of action.

5. Statutory obligations imposed in a given situation, including any time limits for action and the implications of non-compliance.

### C Minimising and/or deferring tax liabilities by the use of standard tax planning measures

1. Types of investment and other expenditure that will result in a reduction in tax liabilities for an individual and/or a business.
2. Legitimate tax planning measures, by which the tax liabilities arising from a particular situation or course of action can be mitigated.
3. The appropriateness of such investment, expenditure or measures, given a particular taxpayer's circumstances or stated objectives.
4. The mitigation of tax in the manner recommended, by reference to numerical analysis and/or reasoned argument.
5. Ethical and professional issues arising from the giving of tax planning advice.

### D Professional skills

1. Communication
2. Analysis and evaluation
3. Scepticism
4. Commercial acumen

### E Employability and technology skills

1. Use computer technology to efficiently access and manipulate relevant information.
2. Work on relevant response options, using available functions and technology, as required by the workspace.

3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
4. Present data and information effectively, using the appropriate tools.

## 5. Detailed study guide

### A Apply further knowledge and understanding of the Singapore tax system through the study of tax incentives and stamp duty, together with more advanced topics within the taxes studied previously

#### 1. Income and income tax liabilities in situations involving further overseas aspects and in relation to trusts, and the application of exemptions and reliefs

- a) The contents of the TX-SGP study guide for income tax, under headings:
- B1 The scope of individual income tax
  - B2 Income from employment
  - B3 Income from self-employment
  - B4 Property and investment income
  - B5 The comprehensive computation of taxable income and income tax liability
  - B6 The use of exemptions and reliefs in deferring and minimising income tax liabilities

The following additional material is also examinable:

- b) The scope of individual income tax:<sup>[3]</sup>
- i) Explain and apply the concepts of residence, and advise on the relevance to income tax
  - ii) Advise on the tax position of individuals coming to and leaving Singapore
  - iii) Determine the income tax treatment of overseas income
  - iv) Understand the relevance of the OECD model double tax treaty to given situations
- c) Income from employment:<sup>[3]</sup>
- i) Advise on the tax treatment of lump sum receipts

- ii) Identify service companies and advise on the tax consequences of being a service company
  - iii) Explain and apply the not-ordinarily resident (NOR) scheme
- d) Income from self-employment:
- i) Recognise the basis of assessment for self-employment income in the case of a change of accounting date.<sup>[2]</sup>
  - ii) Establish the relief available on the transfer of a business to a company.<sup>[3]</sup>
  - iii) Recognise the tax treatment of the income of a partnership.<sup>[2]</sup>
  - iv) Understand the tax implications of a transition from a partnership to a limited liability partnership or a limited partnership and vice versa.<sup>[3]</sup>
  - v) Compute enhanced deductions under the enterprise innovation scheme (EIS) for qualifying expenditure incurred on five qualifying activities
- e) Property and investment income:<sup>[3]</sup>
- i) Advise on the tax implications of jointly held assets
  - ii) Income from trusts and settlements: Understand the income tax position of trust beneficiaries
- f) The comprehensive computation of taxable income and income tax liability:<sup>[3]</sup>
- i) Determine the taxability of the income of minor children
- g) The use of exemptions and reliefs in deferring and minimising income tax liabilities: <sup>[3]</sup>
- i) Understand and apply the rules relating to both the Central Provident Fund (CPF) and the Supplementary Retirement Scheme (SRS) for employed persons and self-employed persons

#### 2. Corporate income tax liabilities in situations involving further overseas and group aspects and in relation to special types of company, and the application of additional exemptions and reliefs



- a) The contents of the TX-SGP study guide, for corporate income tax, under headings:
- C1 The scope of corporate income tax
  - C2 Profits chargeable to corporate income tax
  - C3 The comprehensive computation of corporate income tax liability
  - C4 The effect of a group corporate structure for corporate income tax purposes
  - C5 The use of exemptions and reliefs in deferring and minimising corporate income tax liabilities
- e) The effect of a group corporate structure for corporate income tax purposes:<sup>[3]</sup>
- i) Advise on the tax consequences of a transfer of assets and business, including eligibility to claim relief under the mergers and acquisitions (M&A) scheme
  - ii) Determine the effects of the anti-avoidance provisions.
  - iii) Understand the position where a member of a group enjoys a concessionary rate of tax

**Excluded topics**

- *Detailed knowledge of anti-avoidance provisions (except as stated in the Study Guide).*
- *Detailed knowledge of specific double taxation agreements.*

The following additional material is also examinable:

- b) The scope of corporate income tax:<sup>[3]</sup>
- i) Identify and calculate corporate income tax for companies with investment business
  - ii) Identify and evaluate the significance of accounting periods on administration or winding up
- c) Profits chargeable to corporate income tax:<sup>[3]</sup>
- i) Advise on the impact of the transfer pricing rules and documentation requirements (including the application of the three-step approach to arm's length pricing)
  - ii) Explain the consequences of non-compliance with the transfer pricing rules and documentation requirements.
- d) The comprehensive calculation of tax liability:<sup>[3]</sup>
- i) Assess the impact of the OECD model double tax treaty on corporation tax
  - ii) Evaluate the meaning and implications of a permanent establishment
  - iii) Advise on the tax position of overseas companies trading in Singapore
  - iv) Claim foreign tax credit, including foreign-tax credit pooling, if applicable.

**3. Tax incentives provided for under the Income Tax Act and Economic Expansion Incentives (Relief from Income Tax) Act.**

- a) Advise on the availability of incentives available for relevant trading activities and business situations.<sup>[3]</sup>

**4. Stamp duty**

- a) The scope of stamp duty.<sup>[2]</sup>
- i) Advise on the duties payable (including any additional conveyance duties) on transfers of shares and securities
  - ii) Advise on the duties payable on transfers of immovable properties
- b) The use of exemptions and reliefs in deferring and minimising stamp duties:<sup>[3]</sup>
- i) Identify transfers involving no consideration
  - ii) Advise on group transactions
  - iii) Advise on stamp duty relief under the M&A scheme
- c) Understand and explain the systems by which stamp duties are administered.<sup>[2]</sup>

**Excluded topics**

- *The systems by which stamp duties are administered.*

- *Detailed rules on interest and penalties*

**5. Goods and services tax and tax administration**

- a) The contents of the TX-SGP study guide for goods and services tax (GST) under headings:

- D1 The scope of GST

Additional subject included in ATX-SGP:

- i) Advise on the impact of the transfer of a business for GST purposes.<sup>[3]</sup>

- D2 The GST compliance requirements:

Additional subject included in ATX-SGP:

- ii) Advise on the impact of group registration and divisional registration.<sup>[3]</sup>

- D3 The computation of GST payments/refunds:

Additional subjects included in ATX-SGP: <sup>[3]</sup>

- iii) Advise on the GST implications of the supply of land and buildings in Singapore
- iv) Advise on the GST implications of imports and exports, including the major exporter scheme
- v) Advise on the GST implications of imported services including the reverse charge and overseas vendor registration
- vi) Advise on the GST implications of partial exemption

- b) The contents of the TX-SGP study guide for the Singapore tax system and its administration under headings:
- A1 The overall function and purpose of taxation in a modern economy
  - A2 Principal sources of revenue law and practice
  - A3 The time limits for the submission of information, claims and payment of tax
  - A4 The procedures relating to enquiries, appeals and disputes

- A5 Penalties for non-compliance

**B The impact of relevant taxes on various situations and courses of action, including the interaction of taxes**

- 1. Identify and advise on the taxes applicable to a given situation or course of action and their impact.<sup>[3]</sup>**

- 2. Identify and understand that the alternative ways of achieving personal or business outcomes may lead to different tax consequences.**

- a) Calculate the receipts from a transaction, net of tax and compare the results of alternative scenarios and advise on the most tax efficient course of action.<sup>[3]</sup>

- 3. Advise how taxation can affect the financial decisions made by businesses (corporate and unincorporated) and by individuals**

- a) Understand and compare and contrast the tax treatment of the sources of finance and investment products available to individuals.<sup>[3]</sup>
- b) Understand and explain the tax implications of the raising of equity and loan finance.<sup>[3]</sup>
- c) Explain the tax differences between decisions to lease, use hire purchase or purchase outright.<sup>[3]</sup>
- d) Understand and explain the impact of taxation on the cash flows of a business.<sup>[3]</sup>

- 4. Assess the tax advantages and disadvantages of alternative courses of action.<sup>[3]</sup>**

- 5. Understand the statutory obligations imposed in a given situation, including any time limits for action and advise on the implications of non-compliance.<sup>[3]</sup>**

## **C Minimise and/or defer tax liabilities by the use of standard tax planning measures**

- 1. Identify and advise on the types of investment and other expenditure that will result in a reduction in tax liabilities for an individual and/or a business.<sup>[3]</sup>**
- 2. Advise on legitimate tax planning measures, by which the tax liabilities arising from a particular situation or course of action can be mitigated.<sup>[3]</sup>**
- 3. Advise on the appropriateness of such investment, expenditure or measures given a particular taxpayer's circumstances or stated objectives.<sup>[3]</sup>**
- 4 Advise on the mitigation of tax in the manner recommended by reference to numerical analysis and/or reasoned argument.<sup>[3]</sup>**
- 5 Be aware of the ethical and professional issues arising from the giving of tax planning advice.<sup>[3]</sup>**

## **D Professional skills**

### **1. Communication.**

- a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, using appropriate technology.<sup>[3]</sup>
- b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.<sup>[3]</sup>
- c) Clarify and simplify complex issues to convey relevant information in a way that adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.<sup>[3]</sup>

### **2. Analysis and evaluation.**

- a) Investigate relevant information from a range of sources, using appropriate analytical techniques to establish reasons and causes of issues, assist in decision-making and to identify opportunities or solutions.<sup>[3]</sup>
- b) Consider information, evidence and findings carefully, reflecting on their implications and how they can be used to best support the interests of the individual, entity or wider business organisation.<sup>[3]</sup>
- c) Assess and apply appropriate judgement when considering ethical, professional or other technical issues; when making conclusions or recommendations, taking into account the implications of such decisions on the entity or individual affected.<sup>[3]</sup>
- d) Appraise information objectively in order to effectively prioritise issues; identifying missing information and exploring suitable alternatives when making decisions, devising courses of action or providing conclusions or recommendations.<sup>[3]</sup>
- e) Communicate conclusions reached, together, where necessary with relevant supporting computations.<sup>[3]</sup>

### **3. Scepticism.**

- a) Explore the underlying reasons for issues, applying an attitude of a questioning mind where appropriate, beyond what is immediately apparent.<sup>[3]</sup>
- b) Question opinions, assertions and assumptions by seeking justifications and obtaining sufficient evidence for either their support and acceptance, or rejection.<sup>[3]</sup>
- c) Challenge and critically assess the information presented or decisions or recommendations made, where this is clearly justified, in the wider professional, ethical, organisational or public interest.<sup>[3]</sup>

- d) State and explain assumptions made or limitations in the analysis provided; together with any inadequacies in the information available and/or additional information required to provide a fuller analysis.<sup>[3]</sup>

#### **4. Commercial acumen.**

- a) Demonstrate awareness of organisational and external and other non-tax factors which will affect decisions with regard to tax taken by an individual or entity.<sup>[3]</sup>
- b) Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions.<sup>[3]</sup>
- c) Offer solutions which are practical and commercial in the context of the scenario being considered.<sup>[3]</sup>
- d) Show insight and perception in understanding key tax drivers of an individual or entity, demonstrating acumen in arriving at appropriate recommendations.<sup>[3]</sup>

## **E Employability and technology skills**

- 1. Use computer technology to efficiently access and manipulate relevant information.**
- 2. Work on relevant response options, using available functions and technology, as required by the workspace.**
- 3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.**
- 4. Present data and information effectively, using the appropriate tools.**

## 6. Summary of changes to Advanced Taxation – Singapore (ATX-SGP)

ACCA periodically reviews its qualification syllabuses so that they fully meet the needs of stakeholders such as employers, students, regulatory and advisory bodies and learning providers.

There are no changes to the syllabus this year.

## 7. Reading List

Income Tax Act

Singapore Master Tax Guide – CCH Asia Ltd

Singapore Tax Workbook - CCH Asia Ltd

eBook Taxation in Singapore – McGraw Hill

IRAS E-Tax Guide – [www.iras.gov.sg](http://www.iras.gov.sg)

IRAS Annual Report

## 8. Approach to examining syllabus

The Advanced Taxation – Singapore (ATX - SGP) exam builds upon the skills and knowledge examined in the Taxation - Singapore (TX - SGP) exam. At this stage students will be expected to demonstrate a comprehensive knowledge of the taxes included in the syllabus and the ability to consider the application of more than one tax in a given scenario. The study guide specifies the wide range of technical understanding that is required to achieve a satisfactory standard at this level.

The examination will also focus on the following professional skills and behaviours:

- Communication
- Analysis and evaluation
- Scepticism
- Commercial acumen

### Examination structure

The syllabus is assessed by a three hours 15 minutes examination, consisting of two sections. In both sections students will be expected to undertake both calculation and narrative work. The questions will be scenario-based and may involve consideration of more than one tax, some elements of planning and the interaction of taxes.

### Section A

Section A will comprise a case-study worth 50 marks and testing multiple taxes. The 50 marks will comprise of 35 technical marks, 5 ethics marks and 10 professional skills marks. All four professional skills will be examined in Section A.

## Section B

Section B will contain two compulsory 25-mark questions, together covering both business and personal tax issues. The 25 marks will comprise of 20 technical marks and five professional skills marks. Section B questions will examine a combination of professional skills appropriate to that question. Each question will examine a minimum of two professional skills from analysis and evaluation, professional scepticism and commercial acumen. Communication skills will not be examined in Section B.

Tax rates, allowances and information on certain reliefs will be given in the exam.

## 9. Relational diagram linking Advanced Taxation (ATX-SGP) with other exams

This diagram shows links between this exam and other exams preceding or following it. Some exams are directly underpinned by other exams such as Advanced Taxation – Singapore (ATX-SGP) by Taxation – Singapore (TX-SGP).



This diagram indicates where students are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.

## 10. Guide to ACCA examination structure and delivery mode

The pass mark for all ACCA Qualification examinations is 50%.

The structure and delivery mode of examinations varies.

### Applied Knowledge

The Applied Knowledge examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus. These are assessed by a two-hour computer-based examination.

### Applied Skills

The Corporate and Business Law exam is a two-hour computer-based objective test examination for English and Global.

For the format and structure of the Corporate and Business Law or Taxation variant exams, refer to the 'Approach to examining the syllabus' section of the relevant syllabus and study guide.

The other Applied Skills examinations (PM, TX-UK, FR, AA, and FM) contain a mix of objective and longer type questions with a duration of three hours for 100 marks. These are assessed by a three-hour computer-based exam. Prior to the start of each exam there will be time allocated for students to be informed of the exam instructions.

The longer (constructed response) question types used in the Applied Skills exams (excluding Corporate and Business Law) require students to effectively mimic what they do in the workplace. Students will need to use a range of digital skills and demonstrate their ability to use spreadsheets and word processing tools in producing their answers, just as they would use these tools in the workplace. These assessment methods allow ACCA to focus on testing students' technical and application skills, rather than, for example, their ability to perform simple calculations.

### Strategic Professional

Essentials:

Strategic Business Leader is ACCA's case study examination at Strategic Professional and is examined as a closed book exam of 3 hours and 15 minutes, including reading, planning and reflection time which can be used flexibly within the examination.

Pre-seen information for the Strategic Business Leader exam will be released two weeks before the exam sitting. The pre-seen information contains background and contextual details in order for students to familiarise themselves with the fictitious organisation that they will be examined on and the industry in which it operates.

The Strategic Business Leader exam will contain new information in the form of exhibits and students are required to complete several tasks. All questions are compulsory and each examination will contain a total of 80 technical marks and 20 professional skills marks.

As this is a closed book exam, the pre-seen information is also available within the examination.

Strategic Business Reporting is a three-hour 15 minutes exam. It contains two sections and all questions are compulsory. This exam contains four professional marks.

Options:

The Strategic Professional Options are all three hours and 15 minutes computer-based exams. All contain two sections and all questions are compulsory.

All option exams contain a total of 80 technical marks and 20 professional skills marks.

The question types used at Strategic Professional require students to effectively mimic what they would do in the workplace.

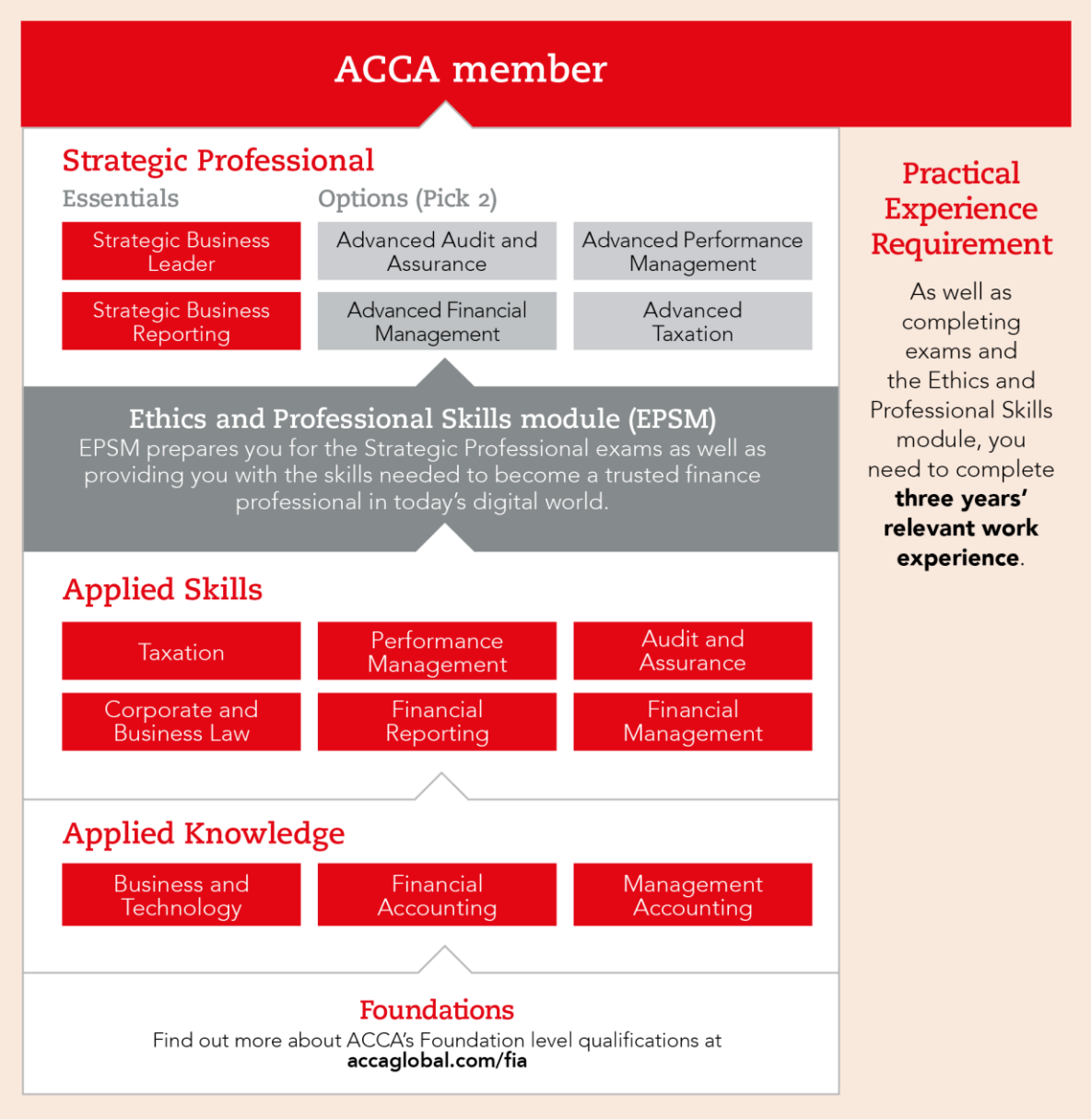
These exams offer ACCA the opportunity to focus on the application of knowledge to scenarios, using a range of tools including word processor, spreadsheets and presentation slides - not only enabling students to demonstrate their technical and professional skills but also their use of the technology available to today's accountants.

### Time management

ACCA encourages students to take time to read questions carefully and to plan answers but once the exam time has started, there are no additional restrictions as to when students may start producing their answer.

Students should ensure that all the information and exam requirements are properly read and understood.

# 11. The structure of ACCA qualification



\*See accaglobal.com for details



## 12. Guide to ACCA examination assessment

ACCA reserves the right to examine any learning outcome contained within the study guide. This includes knowledge, techniques, principles, theories, and concepts as specified. For the financial accounting, audit and assurance, law and tax exams except where indicated otherwise, ACCA will publish *examinable documents* once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions.

For most examinations (not tax), regulations **issued** or legislation **passed** on or before 31 August annually, will be examinable from 1 September of the following year to 31 August of the year after that. Please refer to the examinable documents for the exam (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates will not be examinable if the **effective** date is in the future, unless explicitly stated otherwise in this syllabus and study guide or examinable documents.

The term issued or passed relates to when regulation or legislation has been formally approved.

The term effective relates to when regulation or legislation must be applied to an entity's transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined.

The study guide should therefore be read in conjunction with the examinable documents list.

For the **SGP** variant, tax examinations in June and December will be based on legislation passed, including practice notes or circulars issued by the relevant authorities including the Inland Revenue Authority of Singapore (IRAS), before the previous 30 September i.e. examinations in June 2025 and December 2025 will be based on legislation passed by 30 September 2024.

## 13. Learning hours and education recognition

The ACCA qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA students find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualification is recognised and valued by governments, regulatory authorities and employers across all sectors. To this end, the ACCA qualification is currently recognised on the education frameworks in several countries. Please refer to your national education framework regulator for further information.

Each syllabus is organised into main subject area headings which are further broken down to provide greater detail on each area.